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**NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**  
Monroe, Louisiana

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION**  
As of And For The Year Ended December 31, 1998

In accordance with provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and made available to appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 17 1999

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Monroe, Louisiana  
 Financial Statements  
 and Independent Auditor's Report  
 As of and For The Year Ended December 31, 1998**

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# Robby Gray

CERTIFIED PUBLIC ACCOUNTANT

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION SCHEDULES

To the Board of Directors of  
Northeast Louisiana Sickle Cell Anemia  
Technical Resource Foundation, Incorporated  
Monroe, Louisiana

I have audited the accompanying statement of financial position of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated (a nonprofit organization) as of December 31, 1998, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

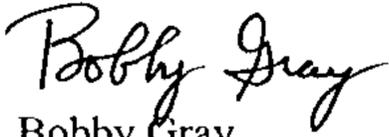
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated as of December 31, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in

INDEPENDENT AUDITOR'S REPORT

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the audit of the basic financial statements, and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Bobby Gray

Certified Public Accountant

Grambling, Louisiana

June 30, 1999

# **FINANCIAL STATEMENTS**

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Statement of Financial Position  
 December 31, 1998

**Assets**

## Current assets:

Cash and cash equivalents	\$ 90,724
Accounts Receivable	<u>5,050</u>
Due From Other Funds	<u>-</u>

Total current assets 95,774

Utility Deposits	-
Furniture and equipment	23,776
Building	201,730
Accumulated Depreciation	(36,172)
Land	<u>1,000</u>

Total physical properties 190,334

Total Assets 286,108

**Liabilities and Net Assets**

## Current liabilities:

Accrued Liabilities	744
Due to Other Funds	4,900
Deferred Revenue	<u>3,750</u>

Total current liabilities 9,394

## Net Assets:

## Unrestricted:

Investment in Fixed Assets	-
Retained Earnings	276,714
Total unrestricted	<u>276,714</u>

Permanently restricted -

Total net assets 276,714

Total liabilities and net assets 286,108

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Statement of Activities  
 For the Year Ended December 31, 1998

<b>Public Support and Revenues</b>	
Grants	\$ 80,004
Contributions	6,203
In-kind contributions	-
Investment Income	625
Miscellaneous Income	-
Total public support and revenues	<u>86,832</u>
<b>Expenses</b>	
General and administrative expenses	-
Program expense	86,832
Total expenses	<u>86,832</u>
Change in net assets	-
Net assets as of beginning of year	<u>276,714</u>
Net assets as of end of year	<u><u>\$276,714</u></u>

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Statement of Cash Flows  
 For the Year Ended December 31, 1998

	<b>1998</b>
<b>Operating activities</b>	
Change in net assets	\$ -
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	-
Decrease (increase) in accounts receivable and due from other funds	(4,900)
Increase (decrease) in accounts payable and due to other funds	5,057
Increase in donated assets	-
Increase (decrease) in deferred income	(750)
Total adjustments	(593)
Net cash provided by operating activities	(593)
 <b>Investing activities</b>	
Cash paid for building renovations	-
Net cash used by investing activities	-
 Cash and cash equivalents as of beginning of year	91,317
Cash and cash equivalents as of the end of year	\$ 90,724

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Statement of Functional Expenses  
 For the Year Ended December 31, 1998

	<b>1998</b>
<b>Personnel Costs</b>	
Salaries and wages	35,445
Payroll taxes and other fringe benefits	2,059
<b>Total personnel costs</b>	<b>37,504</b>
<b>Other expenses</b>	
Conferences, conventions, & meetings	2,494
Utilities	1,017
Miscellaneous (building upkeep, etc.)	2,225
Occupancy	6,065
Fringe Benefits	918
Bank Charges	91
Postage and shipping	520
Insurance	500
Printing and publication	55
Bldg & Lawn Service	57
Professional/contractual	11,206
Car Allowance	2,250
Specific assistance to individuals	9,705
Supplies	4,805
Telephone	1,421
Fundraiser	-
Travel	5,999
<b>Total other expenses</b>	<b>49,328</b>
<b>Total Functional Expenses</b>	<b>86,832</b>

See accompanying notes to financial statements.

**Northeast Louisiana Sickle Cell Anemia Technical Resource  
Foundation, Incorporated  
Monroe, Louisiana**

**Notes to the Financial Statement  
As of and for the Year Ended December 31, 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

The Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Monroe, Louisiana. The Foundation is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Foundation is supported primarily through state and private grants, contributions and donations from members, and fund-raisers. The objectives of the Foundation is primarily to provide services to persons born with sickle cell anemia, a hereditary disorder. Such services include educational program, patient assistance programs, genetic counseling, research and social services. The Foundation is governed by a Board of Directors consisting of thirty-six (36) members. The Board Members receive no compensation.

**B. Basis of Presentation**

The Foundation follows standards of accounting and financial reporting for voluntary health and welfare organizations as described in the American Institute of Certified Public Accountants' "Industry Guide for Audits of Voluntary Health and Welfare Organization." Accordingly, the financial statements are presented on an accrual basis of accounting.

**C. Public Support and Revenue**

In order to comply with restrictions which donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets

over which the Board of Directors has discretionary control have been included in the General Fund.

**D. Property and Equipment**

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Foundation reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are not depreciated.

**E. Fair Value of Financial Instruments**

The carrying amounts of cash, cash equivalents, investments, and notes payable are reported in the statement of financial position at approximate fair values because of the short maturity of those instruments.

**F. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. There were no estimates made during the audit period.

**G. Cash and Cash Equivalents**

The Foundation considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and

NORTHEAST LOUISIANA SICKLE CELL  
 ANEMIA TECHNICAL RESOURCE  
 FOUNDATION, INCORPORATED  
 Monroec, Louisiana  
 Notes to the Financial Statements (Continued)  
 Page 3

cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. On December 31, 1998, Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated had cash and cash equivalents totaling \$ 90,724 as follows:

Unrestricted	\$ 90,724
Permanently Restricted	-0-
	<hr/>
Total Cash	\$ 90,724
	<hr/> <hr/>

The cash equivalents of the Foundation consisted of the following certificates of deposit at December 31, 1998:

Temporarily restricted	\$ 10,000
Unrestricted	13,832
	<hr/>
Total cash equivalents	\$ 23,832
	<hr/> <hr/>

These certificates bear interest rates of 7.75% and 4.29%, respectively with automatic renewal terms and maturity every 182 days and 6 months, respectively.

**H. Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. PENSION PLAN**

All employees of the Foundation are members of the Social Security System. In addition to the employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. The Foundation does not guarantee the benefits granted by the Social Security System.

**3. PHYSICAL PROPERTIES**

The following is a summary of furniture, equipment, building, and land at December 31, 1998:

	<b>Balance 12/31/97</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/98</b>
Furniture and Equipment	23,776	-	-	23,776
Building	201,730	-	-	201,730
Land	1,000	-	-	1,000
Less Accumulated Depreciation	(36,172)	-	-	(36,172)
	<u>\$ 190,334</u>	<u>          </u>	<u>          </u>	<u>\$ 190,334</u>

**4. DONATED SERVICES**

The value of donated services are not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. However, for the purposes of this reports the amounts are immaterial.

**5. COMPENSATED ABSENCES**

Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. The Foundation has no policy for

compensated absences. Therefore, those costs are not reflected in this report. However, for the purpose of this report the amounts are considered immaterial.

**6. DEFERRED REVENUE**

Deferred revenue consists of the following:

	<b><u>Genetic Disease Fund</u></b>
Unrestricted	\$ 3,750
Total	<u>\$ 3,750</u>

**7. FAIR VALUE OF FINANCIAL INSTRUMENTS**

The estimated fair values of the Agency's financial instruments, none of which are held for trading purposes, are as follows:

	<b>Carrying Amount</b>	<b>Fair Value</b>
	<u>                    </u>	<u>                    </u>
Financial assets:		
Cash and cash equivalents	\$ 23,832	\$ 23,832

**8. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

# Robby Gray

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To The Board of Director's of Northeast Louisiana  
Sickle Cell Anemia Resource Foundation, Inc.  
Monroe, Louisiana

I have audited the statement of financial position of Northeast Louisiana Sickle Cell Anemia Resource Foundation, Inc. and the related statements of activities, cash flows, and functional expenses as of and for the year ended December 31, 1998, and have issued my report thereon dated June 30, 1999. I conducted My audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Northeast Louisiana Sickle Cell Anemia Resource Foundation, Inc. 's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*, and is listed in the schedule of finding and questioned costs as 98-1.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered Northeast Louisiana Sickle Cell Anemia Resource Foundation, Inc. 's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted no matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Northeast Louisiana Sickle Cell Anemia Resource Foundation, Inc. 's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS*

Page 2

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

This report is intended for the information of the Legislative auditor, United Way of America , and the Louisiana Governor's Office of Urban Affairs and Development. However, this report is a matter of public record and its distribution is not limited.

  
Bobby Gray  
Certified Public Accountant

June 30, 1999  
Monroe, Louisiana

## **SUPPLEMENTAL INFORMATION**

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Schedule of Financial Position  
 December 31, 1998

	<u>General Fund</u>	<u>United Way</u>	<u>Genetic Disease Fund</u>	<u>Total All Funds</u>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 81,506	\$ 553	\$ 8,665	\$ 90,724
Accounts Receivable	\$ 5,050			\$ 5,050
Due From Other Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total current assets	86,556	553	8,665	95,774
Utility Deposits	-	-	-	-
Furniture and equipment	23,776	-	-	23,776
Building	201,730	-	-	201,730
Accumulated Depreciation	(36,172)	-	-	(36,172)
Land	1,000	-	-	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total physical properties	190,334	-	-	190,334
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>276,890</u>	<u>553</u>	<u>8,665</u>	<u>286,108</u>
 <b>Liabilities and Net Assets</b>				
Current liabilities:				
Accrued Liabilities	176	553	15	744
Due to Other Funds			4,900	4,900
Deferred Revenue	-	-	3,750	3,750
	<hr/>	<hr/>	<hr/>	<hr/>
Total current liabilities	176	553	8,665	9,394
	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets:				
Unrestricted:				
Investment in Fixed Assets	-	-	-	-
Retained Earnings	(276,714)	-	-	276,714
Total unrestricted	<u>(276,714)</u>	<u>-</u>	<u>-</u>	<u>276,714</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Permanently restricted	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	<u>(276,714)</u>	<u>-</u>	<u>-</u>	<u>276,714</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>276,890</u>	<u>553</u>	<u>8,665</u>	<u>286,108</u>

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Schedule of Activities  
 For the Year Ended December 31, 1998

	<u>Unrestricted</u>	<u>Restricted</u>		<u>Total All Funds</u>
	<u>General Fund</u>	<u>United Way</u>	<u>Genetic Disease Fund</u>	
<b>Public Support and Revenues</b>				
Grants	\$ 31,324	\$ 29,280	\$ 19,400	\$ 80,004
Contributions	6,203	-	-	6,203
In-kind contributions	-	-	-	-
Investment Income	625	-	-	625
Miscellaneous Income	-	-	-	-
Total public support and revenues	<u>38,152</u>	<u>29,280</u>	<u>19,400</u>	<u>86,832</u>
<b>Expenses</b>				
General and administrative expenses	-	-	-	-
Program expense	38,152	29,280	19,400	86,832
Total expenses	<u>38,152</u>	<u>29,280</u>	<u>19,400</u>	<u>86,832</u>
Change in net assets	-	-	-	-
Net assets as of beginning of year	<u>276,714</u>	<u>-</u>	<u>-</u>	<u>276,714</u>
Net assets as of end of year	<u>\$ 276,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276,714</u>

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Schedule of Cash Flows  
 For the Year Ended December 31, 1998

	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>General Fund</u>	<u>United Way</u>	<u>Genetic Disease Fund</u>	<u>Total All Funds</u>
<b>Operating activities</b>				
Change in net assets	\$ -	\$ -	\$ -	\$ -
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
Depreciation	-	-	-	-
Decrease (increase) in accounts receivable and due from other funds	(4,900)	-	-	(4,900)
Increase (decrease) in accounts payable and due to other funds	176	(34)	4,915	5,057
Increase in donated assets	-	-	-	-
Increase (decrease) in deferred income	-	-	(750)	(750)
Total adjustments	<u>(4,724)</u>	<u>(34)</u>	<u>4,165</u>	<u>(593)</u>
Net cash provided by operating activities	<u>(4,724)</u>	<u>(34)</u>	<u>4,165</u>	<u>(593)</u>
<b>Investing activities</b>				
Cash paid for building renovations	-	-	-	-
Net cash used by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents as of beginning of year	86,230	587	4,500	91,317
Cash and cash equivalents as of the end of year	<u>\$81,506</u>	<u>\$ 553</u>	<u>\$ 8,665</u>	<u>\$90,724</u>

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
 TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
 Schedule of Functional Expenses  
 For the Year Ended December 31, 1998

	<u>General Fund</u>	<u>United Way Fund</u>	<u>Genetic Disease Fund</u>	<u>Total All Funds</u>
<b>Personnel Costs</b>				
Salaries and wages	3,365	23,350	8,730	35,445
Payroll taxes and other fringe benefits	-	1,786	273	2,059
<b>Total personnel costs</b>	<u>3,365</u>	<u>25,136</u>	<u>9,003</u>	<u>37,504</u>
<b>Other expenses</b>				
Conferences, conventions, & meetings	2,494	-	-	2,494
Utilities	-	1,017	-	1,017
Miscellaneous (building upkeep, etc.)	2,225	-	-	2,225
Fringe Benefits	632	-	285	918
Occupancy	3,994	-	2,071	6,065
Insurance	500	-	-	500
Bank Charges	90	-	-	90
Postage and shipping	64	200	256	520
Printing and publication	55	-	-	55
Bldg & Lawn Service	-	57	-	57
Professional/contractual	7,656	1,800	1,750	11,206
Car Allowance	2,250	-	-	2,250
Rental and maintenance of equipment	-	-	-	-
Specific assistance to individuals	5,852	-	3,853	9,705
Supplies	4,438	102	265	4,805
Telephone	266	-	1,155	1,421
Fundraiser	-	-	-	-
Travel	4,270	968	761	5,999
<b>Total other expenses</b>	<u>34,787</u>	<u>4,144</u>	<u>10,397</u>	<u>49,328</u>
<b>Total Functional Expenses</b>	<u>38,152</u>	<u>29,280</u>	<u>19,400</u>	<u>86,832</u>

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 1998**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. An unqualified opinion was issued on the financial statements.
2. No reportable condition in internal controls was disclosed by the audit of the financial statements.
3. The audit disclosed a noncompliance which is not material to the financial statements.
4. No reportable condition in internal controls over a major program was disclosed by the audit. There were no major programs.
5. No Circular A-133 reports were issued.
6. The audit disclosed no audit finding which are required to be disclosed under OMB Circular A-133.
7. There was no major program audited.
8. Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated was not classified as to audit risk in the context of OMB Circular A-133.

**B. FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS.**

**FINDING: Number 98-01**

**AUDIT SERVICES**

**Louisiana Revised Statue 24:513 require that quasi-public and other non-profit organizations that receive State or Federal assistance obtain audit services and submit a report within six (6) months from the end of the fiscal year. The audit firm was not contacted until June 1999 to complete the June 30, 1999 engagement.**

**RECOMMENDATIONS:**

The agency should comply with the above law by contracting with an audit firm to allow sufficient time to complete the audit within the statutory time period.

**MANAGEMENT RESPONSE:**

All future contracts will be engaged prior to the end of the fiscal year to allow ample time for the audit to be completed by the auditor.

**C. FINDINGS AND QUESTIONED COSTS OF FEDERAL AWARDS**

Not Applicable.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA  
TECHNICAL RESOURCE FOUNDATION, INCORPORATED  
MONROE, LOUISIANA

Status of Prior year Findings

For the Fiscal Year Ended December 31, 1998

There were no prior year audit findings for Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated.